THE HON'BLE SRI JUSTICE E. DHARMA RAO

And

THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

-

WRIT PETITION No.22385 OF 2005

Dated: 14.10.2005

Between:

M/s Videocon International Limited, Begumpet,

Secunderabad, rep., by its Senior Officer-Accounts

Renny Gopinathan ..Petitioner

And

1. The Commercial Tax Officer,Begumpet Circle,

Hyderabad and three others ..Respondents.

THE HON'BLE SRI JUSTICE E. DHARMA RAO

And

THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

WRIT PETITION No.22385 OF 2005

ORDER: (Per Hon'ble Sri E. Dharma Rao, J)

This writ petition is filed seeking to quash the notice issued by the 1st respondent dated 5.10.2005 under Section 29 of the APVAT Act 2005 for recovery of the balance disputed tax of Rs.45,06,845/- for the year 2001-2002 and consequently, to restrain the 2nd respondent from taking any coercive steps for recovery of the balance disputed tax till disposal of the appeal filed by the petitioner before the 2nd respondent.

Heard the learned Counsel on record.

It is submitted that by an order dated 31.3.2005, the Commercial Tax Officer, Begumpet Circle, Hyderabad passed an assessment order for the year 2001-2002 under the APGST Act. Against that assessment order, the petitioner filed an appeal before the 2nd respondent-Appellate Deputy Commissioner (CT) along with an application seeking stay of collection of balance disputed tax of Rs.45,06,845/-. The 2nd respondent rejected the stay petition through proceedings dated 30.8.2005. Aggrieved by the same, the petitioner filed the present writ petition.

The learned Counsel for the petitioner contended that out of the total disputed tax, the petitioner has already deposited Rs.38,00,000/- and that the appellate authority has heard the matter and reserved for orders and therefore, it is unfair on the part of the 2nd respondent in issuing the proceedings impugned.

In view of the fact that the petitioner has already deposited R.38,00,000/- and as the subject matter is pending consideration before the appellate authority, without

going into the merits of the case, we deem it appropriate to dispose of the writ petition with a direction to the writ petitioner to deposit half of the disputed tax, within four weeks from today. If any amount has already deposited, the same shall be given credit to the amount ordered to be deposited. However, the 2nd respondent is directed to dispose of the appeal within a period of three months from the date of a receipt of a copy of this Order. No order as to costs.

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JUSTICE E. DHARMA RAO

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JUSTICE R. SUBHASH REDDY

Dated:14.10.2005

Note:

Communicate operative portion

By wire at party's cost.

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